

Exhibit 11.4

Attachment E

Mountain States Officer's Certificates



Pershing Yoakley & Associates, P.C.
One Cherokee Mills, 2220 Sutherland Avenue
Knoxville, TN 37919
(p) (865) 673-0844 (f) (865) 673-0173
(w) www.pyapc.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Mountain States Health Alliance:

We have audited, in accordance with auditing standards generally accepted in the United States of America, the consolidated financial statements of Mountain States Health Alliance and subsidiaries for the year ended June 30, 2010, and have issued our report thereon dated October 25, 2010. We have also audited the accompanying schedule of the historical debt service coverage ratio and historical maximum annual debt service coverage ratio of the Mountain States Health Alliance Obligated Group (the Group) for the year ended June 30, 2010 as defined by the Amended and Restated Master Trust Indenture dated February 1, 2000. This schedule is the responsibility of the Group's management. Our responsibility is to express an opinion on this schedule based on our audit.

We conducted our audit of the schedule in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule is free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the Group's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the schedule. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall schedule presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the schedule referred to above presents fairly, in all material respects, the historical debt service coverage ratio and the historical maximum annual debt service coverage ratio of the Group for the year ended June 30, 2010, in conformity with the Amended and Restated Master Trust Indenture dated February 1, 2000.

This report is intended solely for the information and use of the board of directors and management of Mountain States Health Alliance and the Bank of New York, as Master Trustee under the Amended and Restated Master Trust Indenture dated February 1, 2000, and is not intended to be and should not be used by anyone other than these specified parties.

Knoxville, Tennessee
October 25, 2010

Pershing Yoakley & Associates, P.C.

OFFICER'S CERTIFICATE

TO: The Bank of New York, Master Trustee

In accordance with Article Six, Section 6.6 (b) of the Amended and Restated Master Trust Indenture dated February 1, 2000 between Mountain States Health Alliance and The Bank of New York, the Master Trustee, all insurance required by Article 5 of the Amended and Restated Master Trust Indenture has been obtained and is in full force and effect. To the best of our knowledge, neither Mountain States Health Alliance nor any other Obligated Issuer, its members as defined in the Amended and Restated Master Trust Indenture, is in default in the performance of any debt covenant contained in the Amended and Restated Master Trust Indenture dated February 1, 2000. The Historical Debt Service Coverage Ratio of the Obligated Group for the year ended June 30, 2010 is 2.08 to 1.00. The Historical Maximum Annual Debt Service Coverage ratio of the Obligated Group for the year ended June 30, 2010 is 1.83 to 1.00.

A report from the independent auditor whose report accompanies the audited financial statements of the Obligated Group and who has audited the schedule of historical debt service coverage ratio and historical maximum annual debt service coverage ratio is attached hereto.



Marvin Eichorn, Senior Vice President and
Chief Financial Officer

Mountain States Health Alliance
The Obligated Group Agent

**HISTORICAL DEBT SERVICE COVERAGE RATIO
and
HISTORICAL MAXIMUM ANNUAL DEBT SERVICE COVERAGE RATIO**

**MOUNTAIN STATES HEALTH ALLIANCE OBLIGATED GROUP
(Dollars in Thousands)**

Year Ended June 30, 2010

Income available for debt service - Historical	<u>\$ 136,023</u>
Income available for maximum annual debt service	<u>\$ 141,077</u>
Historical debt service requirement	<u>\$ 65,285</u>
Historical maximum annual debt service requirement	<u>\$ 77,187</u>
Historical debt service coverage ratio	<u>2.08</u>
Historical maximum annual debt service coverage ratio	<u>1.83</u>



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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Mountain States Health Alliance:

We have audited, in accordance with auditing standards generally accepted in the United States of America, the consolidated financial statements of Mountain States Health Alliance for the year ended June 30, 2011, and have issued our report thereon dated October 26, 2011. We have also audited the accompanying schedule of the historical debt service coverage ratio and historical maximum annual debt service coverage ratio of the Mountain States Health Alliance Obligated Group (the Group) for the year ended June 30, 2011 as defined by the Amended and Restated Master Trust Indenture dated February 1, 2000. This schedule is the responsibility of the Group's management. Our responsibility is to express an opinion on this schedule based on our audit.

We conducted our audit of the schedule in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule is free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the Group's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the schedule. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall schedule presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the schedule referred to above presents fairly, in all material respects, the historical debt service coverage ratio and the historical maximum annual debt service coverage ratio of the Group for the year ended June 30, 2011, in conformity with the Amended and Restated Master Trust Indenture dated February 1, 2000.

This report is intended solely for the information and use of the Board of Directors and management of Mountain States Health Alliance and the Bank of New York Mellon Trust Company, N.A., as Master Trustee under the Amended and Restated Master Trust Indenture dated February 1, 2000, and is not intended to be and should not be used by anyone other than those specified parties.

Pershing Yoakley: Accountant PC

Knoxville, Tennessee
October 26, 2011



OFFICER'S CERTIFICATE

TO: The Bank of New York, Master Trustee

In accordance with Article Six, Section 6.6. (b) of the Amended and Restated Master Trust Indenture dated February 1, 2000 between Mountain States Health Alliance and The Bank of New York, the Master Trustee, all insurance required by Article 5 of the Amended and Restated Master Trust Indenture has been obtained and is in full force and effect. To the best of our knowledge, neither Mountain States Health Alliance nor any other Obligated Issuer, its members as defined in the Amended and Restated Master Trust Indenture, is in default in the performance of any debt covenant contained in the Amended and Restated Master Trust Indenture dated February 1, 2000. The Historical Debt Service Coverage Ratio of the Obligated Group for the year ended June 30, 2011 is 2.17 to 1.00. The Historical Maximum Annual Debt Service Coverage Ratio of the Obligated Group for the year ended June 30, 2011 is 2.26 to 1.00.

A report from the independent auditor whose report accompanies the audited consolidated financial statements and who has audited the schedule of historical debt service coverage ratio and historical maximum annual debt service coverage ratio is attached hereto.



Marvin Eichorn, Senior Vice President and
Chief Financial Officer
Mountain States Health Alliance
The Obligated Group Agent

**HISTORICAL DEBT SERVICE COVERAGE RATIO
and
HISTORICAL MAXIMUM ANNUAL DEBT SERVICE COVERAGE RATIO**

**MOUNTAIN STATES HEALTH ALLIANCE OBLIGATED GROUP
(Dollars in Thousands)**

Year Ended June 30, 2011

Income available for debt service - Historical	<u>\$ 145,340</u>
Income available for maximum annual debt service	<u>\$ 148,528</u>
Historical debt service requirement	<u>\$ 67,129</u>
Historical maximum annual debt service requirement	<u>\$ 65,678</u>
Historical debt service coverage ratio	<u>2.17</u>
Historical maximum annual debt service coverage ratio	<u>2.26</u>



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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Mountain States Health Alliance:

We have audited, in accordance with auditing standards generally accepted in the United States of America, the consolidated financial statements of Mountain States Health Alliance for the year ended June 30, 2012, and have issued our report thereon dated October 26, 2012. We have also audited the accompanying schedule of the historical debt service coverage ratio and historical maximum annual debt service coverage ratio of the Mountain States Health Alliance Obligated Group (the Group) for the year ended June 30, 2012 as defined by the Amended and Restated Master Trust Indenture dated February 1, 2000. This schedule is the responsibility of the Group's management. Our responsibility is to express an opinion on this schedule based on our audit.

We conducted our audit of the schedule in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule is free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the Group's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the schedule. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall schedule presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the schedule referred to above presents fairly, in all material respects, the historical debt service coverage ratio and the historical maximum annual debt service coverage ratio of the Group for the year ended June 30, 2012, in conformity with the Amended and Restated Master Trust Indenture dated February 1, 2000.

This report is intended solely for the information and use of the Board of Directors and management of Mountain States Health Alliance and the Bank of New York Mellon Trust Company, N.A., as Master Trustee under the Amended and Restated Master Trust Indenture dated February 1, 2000, and is not intended to be and should not be used by anyone other than those specified parties.

Pershing Yoakley: Associates PC

Knoxville, Tennessee
October 26, 2012

OFFICER'S CERTIFICATE

TO: The Bank of New York Mellon Trust Company, N.A., Master Trustee

In accordance with Article Six, Section 6.6. (b) of the Amended and Restated Master Trust Indenture dated February 1, 2000 between Mountain States Health Alliance and The Bank of New York Mellon Trust Company, N.A., the Master Trustee, all insurance required by Article 5 of the Amended and Restated Master Trust Indenture has been obtained and is in full force and effect. To the best of our knowledge, neither Mountain States Health Alliance nor any other Obligated Issuer, its members as defined in the Amended and Restated Master Trust Indenture, is in default in the performance of any debt covenant contained in the Amended and Restated Master Trust Indenture dated February 1, 2000. The Historical Debt Service Coverage Ratio of the Obligated Group for the year ended June 30, 2012 is 1.33 to 1.00. The Historical Maximum Annual Debt Service Coverage Ratio of the Obligated Group for the year ended June 30, 2012 is 1.89 to 1.00.

A report from the independent auditor whose report accompanies the audited consolidated financial statements and who has audited the schedule of historical debt service coverage ratio and historical maximum annual debt service coverage ratio is attached hereto.



Marvin Eichorn, Senior Vice President and
Chief Financial Officer
Mountain States Health Alliance
The Obligated Group Agent

HISTORICAL DEBT SERVICE COVERAGE RATIO
and
HISTORICAL MAXIMUM ANNUAL DEBT SERVICE COVERAGE RATIO
MOUNTAIN STATES HEALTH ALLIANCE OBLIGATED GROUP
(Dollars in Thousands)
Year Ended June 30, 2012

Income available for debt service - Historical	<u>\$ 145,011</u>
Income available for maximum annual debt service	<u>\$ 145,732</u>
Historical debt service requirement	<u>\$ 61,573</u>
Historical maximum annual debt service requirement	<u>\$ 77,211</u>
Historical debt service coverage ratio	<u>2.36</u>
Historical maximum annual debt service coverage ratio	<u>1.89</u>

OFFICER'S CERTIFICATE

TO: The Bank of New York Mellon Trust Company, N.A., Master Trustee

In accordance with Article Six, Section 6.6. (b) of the Amended and Restated Master Trust Indenture dated February 1, 2000 between Mountain States Health Alliance and The Bank of New York Mellon Trust Company, N.A., the Master Trustee, all insurance required by Article 5 of the Amended and Restated Master Trust Indenture has been obtained and is in full force and effect. To the best of our knowledge, neither Mountain States Health Alliance nor any other Obligated Issuer, its members as defined in the Amended and Restated Master Trust Indenture, is in default in the performance of any debt covenant contained in the Amended and Restated Master Trust Indenture dated February 1, 2000. The Historical Debt Service Coverage Ratio of the Obligated Group for the year ended June 30, 2013 is 2.02 to 1.00. The Historical Maximum Annual Debt Service Coverage Ratio of the Obligated Group for the year ended June 30, 2013 is 1.80 to 1.00.

A report from the independent auditor whose report accompanies the audited consolidated financial statements and who has audited the schedule of historical debt service coverage ratio and historical maximum annual debt service coverage ratio is attached hereto.



Marvin Eichorn, Senior Vice President and
Chief Financial Officer
Mountain States Health Alliance
The Obligated Group Agent

HISTORICAL DEBT SERVICE COVERAGE RATIO
and
HISTORICAL MAXIMUM ANNUAL DEBT SERVICE COVERAGE RATIO
MOUNTAIN STATES HEALTH ALLIANCE OBLIGATED GROUP
(Dollars in Thousands)
Year Ended June 30, 2013

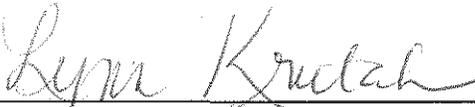
Income available for debt service - Historical	<u>\$ 132,740</u>
Income available for maximum annual debt service	<u>\$ 133,035</u>
Historical debt service requirement	<u>\$ 65,870</u>
Historical maximum annual debt service requirement	<u>\$ 73,739</u>
Historical debt service coverage ratio	<u>2.02</u>
Historical maximum annual debt service coverage ratio	<u>1.80</u>

OFFICER'S CERTIFICATE

TO: The Bank of New York Mellon Trust Company, N.A., Master Trustee

In accordance with Article Six, Section 6.6. (b) of the Amended and Restated Master Trust Indenture dated February 1, 2000 between Mountain States Health Alliance and The Bank of New York Mellon Trust Company, N.A., the Master Trustee, all insurance required by Article 5 of the Amended and Restated Master Trust Indenture has been obtained and is in full force and effect. To the best of our knowledge, neither Mountain States Health Alliance nor any other Obligated Issuer, its members as defined in the Amended and Restated Master Trust Indenture, is in default in the performance of any debt covenant contained in the Amended and Restated Master Trust Indenture dated February 1, 2000. The Historical Debt Service Coverage Ratio of the Obligated Group for the year ended June 30, 2014 is 1.82 to 1.00. The Historical Maximum Annual Debt Service Coverage Ratio of the Obligated Group for the year ended June 30, 2014 is 1.75 to 1.00.

A report from the independent auditor whose report accompanies the audited consolidated financial statements and who has audited the schedule of historical debt service coverage ratio and historical maximum annual debt service coverage ratio is attached hereto.



Lynn Krutak, Chief Financial Officer
Mountain States Health Alliance
The Obligated Group Agent

HISTORICAL DEBT SERVICE COVERAGE RATIO
and
HISTORICAL MAXIMUM ANNUAL DEBT SERVICE COVERAGE RATIO

MOUNTAIN STATES HEALTH ALLIANCE OBLIGATED GROUP
(Dollars in Thousands)

Year Ended June 30, 2014

Income available for debt service - Historical	<u>\$ 129,019</u>
Income available for maximum annual debt service	<u>\$ 129,271</u>
Historical debt service requirement	<u>\$ 70,802</u>
<i>Historical maximum annual debt service requirement</i>	<u>\$ 73,905</u>
Historical debt service coverage ratio	<u>1.82</u>
Historical maximum annual debt service coverage ratio	<u>1.75</u>